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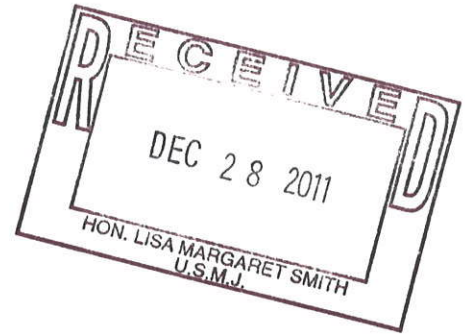
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December 27, 2011

VIA FEDERAL EXPRESS

Honorable Lisa Margaret Smith
United States Magistrate Judge
Southern District of New York
300 Quarropas Street
White Plains, NY 10601-4150



Re: Christoff v. Saturn Business Systems
Case No. 10 CV 8505 (CS) (LMS)

Dear Judge Smith:

We are counsel for IBM Corporation ("IBM"). Judge Seibel entered an order dismissing IBM from this case on June 17, 2011. We write to respond to Plaintiff's recent requests to the Court regarding attempts to depose me and her Motion to Amend Complaint to add IBM as a party.

After Judge Seibel dismissed IBM from the case, Plaintiff continued to serve IBM with written discovery requests. IBM has advised Plaintiff on two occasions that it was dismissed from the case and that written discovery can only be served on parties. Thereafter, on December 6, 2011, Plaintiff served me with a subpoena to take my deposition.¹ The subpoena also requires me to bring IBM's written discovery responses to the deposition. Plaintiff apparently believes she can subpoena IBM through Jackson Lewis. My only connection to the case is that I was lead counsel for IBM. However, IBM is not currently a party to this case and Jackson Lewis is not authorized to accept service of a subpoena on behalf of IBM in connection with this case.

Additionally, on December 1, 2011, Plaintiff filed a motion to amend the Complaint to include IBM as a Defendant. Because IBM is not currently a party to the suit, IBM requested via letter to Judge Siebel on December 20, 2011, an opportunity to oppose the motion, as IBM believes that any amendment would be futile. On December 22, 2011, Judge Siebel granted IBM's request and ordered that IBM file its opposition to Plaintiff's Motion to Amend

¹ The subpoena orders me to appear on September 19, 2011, although it was not served until December 2011.



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United States District Judge
December 27, 2011
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Complaint by December 30, 2011. On December 23, 2011, Judge Siebel denied the Motion to Amend Complaint without prejudice and referred the issues contained therein to Your Honor. Based on the denial of Plaintiff's motion, IBM will not file an opposition until it receives further direction from the Court.

Respectfully submitted,
JACKSON LEWIS LLP

A handwritten signature in black ink, appearing to read "Kevin G. Lauri".

Kevin G. Lauri

cc: Dana G. Weisbrod, Esq.
Andrew W. Singer, Esq.
Stephanie Christoff